61A508 (10-12)

Commonwealth of Kentucky **DEPARTMENT OF REVENUE** Office of Property Valuation

Office of Property Valuation Public Service Section 4th Floor, Sta. #32 501 High Street Frankfort, Kentucky 40601-2103 (502) 564-8175

ANNUAL REPORT OF DISTILLED SPIRITS IN BONDED WAREHOUSE

AS OF JANUARY 1, _____



This return must be filed with the Office of Property Valuation between January 1 and February 1.

			•	
			FEBRUARY 2013	
			SMTWTF	
			3 4 5 6 7 10 11 12 13 14 15 1	9
			10 11 12 13 14 15 17 18 19 20 21 22 1	16
			24 25 26 27 28	-3
	Name of	f Taxpayer		
GNC No.	DSP No	FEIN	I/SSN	
Name				
	Billing	Address		
Name				
Name				
Address				
Address	Q		ZID C. I	
City	State	For No. (ZIP Code	
			,	
E-Mail				
	Compa	ny Contact		
Name and Title				
Address				
Address				
City	State		ZIP Code	
Telephone No. ()		Fax No. (ZIP Code	
E-Mail				
	Refer All Nonbillin	g Correspondence To		
Name and Title				
City	State		ZIP Code	
Telephone No. ()		Fax No()	
E-Mail				
			cky Department of Revenue.	
I declare under penalties of pe	rjury that this return, including	any accompanying schedul	es and statements, has been examined	
by me and to the best of my l	knowlege is a true, correct and	complete return.		
Signature		Title	Date	

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Commonwealth of Kentucky
DEPARTMENT OF REVENUE

ANNUAL REPORT OF DISTILLED SPIRITS IN BONDED WAREHOUSE

Sheet No.	of	Sheets

			AS OF	JANUAF	RY 1,			Sile	.c. No	or sneed
Name and Physical	Address of V	Varehouse								
		Cour	nty						-	New Cooperage
								Distilled S ₁ Other Than		Reused Cooperage Whiskey
		Scho	ool District_							vv mske y
		City	District					Scotch Wh	-	D (
D.S.P. No		Fire	District					Natural Sp	irits	Proof
PART I	N	ew Cooperaş Barrels	ge			Cooperage			Light W Barr	
	45–50 Gallon	I	35–45 Gallon		5–50 allon	35–45 Gallon			-50 llon	35–45 Gallon
1. 0 to 1 yr. old										
2. 1 yr. plus to 2 yrs. old										
3. 2 yrs. plus to 3 yrs. old										
4. 3 yrs. plus to 4 yrs. old										
5. 4 yrs. plus to 5 yrs. old										
6. 5 yrs. plus to 6 yrs. old										
7. 6 yrs. plus to 7 yrs. old										
8. 7 yrs. plus to 8 yrs. old										
9. 8 yrs. and over										
TOTAL										
PART II	45-5	60 Gallon	Fa	ir Cash Val	ue	35-4	45 Gal	llon	Fai	ir Cash Value
Gin										
Vodka										
Scotch Whiskey										
Other										
TOTAL										
PART III A, Go	ods not held f				PAR	T III B, Goo	ds hel			
* Number of	Cases		nated Fair Calue Per Cas		* N	Number of Ca	ses			d Fair Cash Per Case
TOTAL T					m o m	<u> </u>				
TOTAL		1			TOTA	L				

^{*} Each case <u>must</u> equal 50 gallons. Fractional cases are acceptable for reporting purposes.

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Commonwealth of Kentucky **DEPARTMENT OF REVENUE**

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Schedule 1 Department of Property Valuation Cost of Production Schedule

Ta:	x Year
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For the Year Ending December 31, _____

DSP#				
	Bourbon Whiskey	Corn Whiskey	Other	Other
Grain _				
Labor _				
Overhead _				
Cooperage _				
Other _				
Total _				
Credit for by-product _				
Net cost per OPG				
Number of OPG's produced				
Number of OPG's produced but not barreled				
Total OPGs produced and barreled				
Number of barrels produced				
Entry proof of new whiskey				
Average resale value of used barrels				

GUIDELINES FOR COST OF PRODUCTION—SCHEDULE 1

The following guidelines are to be used as an aid in computing the average per gallon costs for producing distilled spirits. This computation should be made utilizing costs incurred for the entire year. Be sure to include costs associated with the drier house, since a dried grain credit is given.

Grain

Include all grain costs associated with the production process.

Labor

Include all labor costs associated with the production process. All direct, indirect and maintenance labor as well as the associated fringe benefits and payroll costs should be included.

Overhead

Include depreciation, insurance and all other overhead costs related to the production process.

Other

Include utilities, maintenance, quality control and any other expenses not previously accounted for which are a cost of production.

Dried Grain Credit

For the item being produced, include total credit for dried grain or liquid feed.

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Schedule 2 Department of Property Valuation Storage Cost Schedule

For the Year Ending December 31, _____

DSP#	
Labor	
Overhead	
Other	
Total Cost	
Average number of barrels stored during year	
Average cost per barrel stored (Total cost/average number of barrels stored)	

GUIDELINES FOR STORAGE COST—SCHEDULE 2

The following guidelines are to be used as an aid in computing the average per barrel storage costs. This computation should be made using costs incurred during the entire year.

Do not include ad valorem taxes paid on distilled spirts in a bonded warehouse.

Labor

Include all labor costs associated with the storage process. All direct, indirect and maintenance labor as well as the associated fringe benefits and payroll costs should be included.

Overhead

Include depreciation, insurance, maintenance and any other overhead costs associated with the storage process.

Other

Include utilities, quality control and any other storage costs not accounted for in the labor and overhead categories.

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Schedule 3 Schedule of Bulk Sales as of January 1, _____

Name			DSP #	
Transaction Date	Sale or Purchase	No. of Barrels	Age or Date of Production	Price of OPG

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Total

Commonwealth of Kentucky **DEPARTMENT OF REVENUE**

Schedule 4

Office of Property Valuation Public Service Section 4th Floor, Sta. #32 501 High Street Frankfort, Kentucky 40601-2103 (502) 564-8175

fame		DSP #		
as of January 1,				
	<u> </u>			
air cash values of bulk invo	entory item summarized on Form 61A508 Part I	I, Annual Report of Distilled Spirit listed under Part II of Form 61A508		
Item	Quantity (In 45-50 Gallon Barrel Equilivents)	Fair Cash Value		

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Totals

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Schedule 5

Office of Property Valuation Public Service Section 4th Floor, Sta. #32 501 High Street Frankfort, Kentucky 40601-2103 (502) 564-8175

Name		DSP#		
	as of January 1,			
	ods summarized on Form 61A508 Part III (A & B , These totals must agree with items			
Part III	I A, Goods not held for shipment out-of-state per	KRS 132.099		
Item	Quantity (In 45-50 Gallon Barrel Equilivents)	Fair Cash Value		
Totals				
Part	III B, Goods held for shipment out-of-state per k	KRS 132.099		
Item	Quantity (In 45-50 Gallon Barrel Equilivents)	Fair Cash Value		